

10/20/00

**ESS.COM**  
**Profit & Loss**  
 April through September 2000

Apr - Sep '00

**Ordinary Income/Expense****Income**

Interest	41.70
MCI Commissions	273,619.97
Operator Services	86,851.29
Trucker One Plus	1,115,596.49
Wireless Phone Income	3,293.53
<b>Total Income</b>	<b>1,479,402.98</b>

**Cost of Goods Sold**

Cell Phones	11,220.75
Dial Around	40,875.37
Network Charges	195,135.02
<b>Total COGS</b>	<b>247,231.14</b>

<b>Gross Profit</b>	<b>1,232,171.84</b>
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**Expense**

ADP Fees	1,002.66
Automobile Expense	130.70
Bad Debt Expense	101,314.73
Bank Service Charges	949.05
Billing Fees - LEC	12,138.17
Billing Fees - USBI	8,431.95
Directory Services - 0+	249.48
Email/Internet Connection	528.95
Employ Advertising - Trucker	134.73
Employee Insurance	
Healthcare	11,678.10
Trucker Healthcare	4,255.00

<b>Total Employee Insurance</b>	<b>15,933.10</b>
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<b>Equipment Rental</b>	<b>1,159.36</b>
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**Insurance**

Disability Insurance	722.93
Liability Insurance	3,827.50

<b>Total Insurance</b>	<b>4,550.43</b>
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**Interest Expense**

Finance Charge	3,577.67
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<b>Total Interest Expense</b>	<b>3,577.67</b>
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Licenses and Permits	815.00
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Literature - Trucker	486.74
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Maintenance - Equipment	20,872.00
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Office Supplies	4,490.58
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Office Supplies - Trucker	712.40
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Outside Services	20,923.11
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Parking/Tolls	589.00
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Payphone Commissions	30,769.21
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Payroll Tax Expense	14,954.95
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Payroll Tax Expense - Trucker	14,928.50
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Postage and Delivery	1,421.95
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Professional Development	2,685.00
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**Professional Fees**

Accounting	375.00
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Consulting	127,705.32
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Legal Fees	107,531.23
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<b>Total Professional Fees</b>	<b>235,611.55</b>
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OFFICIAL FILE

I.C.C. DOCKET NO. 00-515

Exhibit No. 1

WITNESS

11/2/00 County JF

10/20/00

**ESS.COM**  
**Profit & Loss**  
 April through September 2000

	Apr - Sep '00
Promotional Items - Trucker	2,250.90
Rent	24,485.40
Rent - Switch	63,677.04
Rent Furniture - Baltimore	6,685.80
Salary Expense	218,969.75
Salary Expense - Trucker Div.	124,200.61
Tariffs	32,000.00
Taxes	175.00
Telephone	
Telephone - Trucker	6,100.50
Telephone - Other	7,059.40
Total Telephone	13,159.90
Telephone - Cellular	2,058.35
Trade Shows	450.00
Travel & Ent	
Entertainment	21,859.82
Lodging	4,554.43
Meals	3,043.78
Travel	10,369.57
Total Travel & Ent	39,827.60
Truck Stop Space Rental	24,649.00
Trucker Expense	47,000.00
Uncategorized Expenses	0.00
Utilities	
Gas and Electric	946.41
Total Utilities	946.41
Zero Plus connection	1,144.00
Total Expense	1,101,040.73
Net Ordinary Income	131,131.11
Net Income	131,131.11

10/20/00

**ESS.COM LLC**  
**Balance Sheet**  
**As of September 30, 2000**

Sep 30, '00

**ASSETS****Current Assets****Checking/Savings**

Bank One Checking	300.00
Checking	13,457.81
Money Market	34.05
Petty Cash	300.00

<b>Total Checking/Savings</b>	<b>14,091.86</b>
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**Accounts Receivable****Accounts Receivable**

Bad Debt Reserve	-66,100.00
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Short Term Dilution Reserve	-66,100.00
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Accounts Receivable - Other	892,743.66
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<b>Total Accounts Receivable</b>	<b>760,543.66</b>
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<b>Total Accounts Receivable</b>	<b>760,543.66</b>
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**Other Current Assets****Employee Advances**

Advances - Gary Downs	4,000.00
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Employee Advance - Bruce Lucast	450.00
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Employee Advances - Other	39,001.09
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<b>Total Employee Advances</b>	<b>43,451.09</b>
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<b>Total Other Current Assets</b>	<b>43,451.09</b>
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<b>Total Current Assets</b>	<b>818,086.61</b>
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**Fixed Assets****Computer Equipment**

13,333.39
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**Office Equipment**

3,184.37
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**Total Fixed Assets**

16,517.76
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**Other Assets****Deposits**

BG&E Deposit	877.00
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Deposits - Cell Phones	125.00
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Real Estate Deposits	11,194.92
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<b>Total Deposits</b>	<b>12,196.92</b>
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<b>Trucker Assets</b>	<b>300,000.00</b>
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<b>Trucker Customer List</b>	<b>700,000.00</b>
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<b>Total Other Assets</b>	<b>1,012,196.92</b>
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<b>TOTAL ASSETS</b>	<b>1,846,801.29</b>
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**LIABILITIES & EQUITY****Liabilities****Current Liabilities****Accounts Payable**

Accounts Payable	13,575.80
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<b>Total Accounts Payable</b>	<b>13,575.80</b>
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**Other Current Liabilities****Direct Bill Deposits**

Deposit Jesse Hudson	50.00
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Deposit Robert Musser	50.00
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<b>Total Direct Bill Deposits</b>	<b>100.00</b>
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10/20/00

ESS.COM LLC  
Balance Sheet  
As of September 30, 2000

	Sep 30, '00
Employee Loans - Hanley	10,000.00
Federal Withholding tax	4,349.49
MCI Payable - Brough	29,337.89
MCI Payable - Finger Lakes	40,951.23
MCI Payable - Gary Downs	10,000.00
Note Payable - Fusion	178,979.41
Note Payable - Trucker Phone Co	280,000.00
Note Payable - USBI	465,073.31
Payroll Taxes Owed	2,390.62
State Withholding Tax	912.43
Total Other Current Liabilities	1,022,094.38
Total Current Liabilities	1,035,670.18
Long Term Liabilities	
Fusion Note	600,000.00
Note Payable - Doug Brough	80,000.00
Total Long Term Liabilities	680,000.00
Total Liabilities	1,715,670.18
Equity	
Net Income	131,131.11
Total Equity	131,131.11
TOTAL LIABILITIES & EQUITY	1,846,801.29